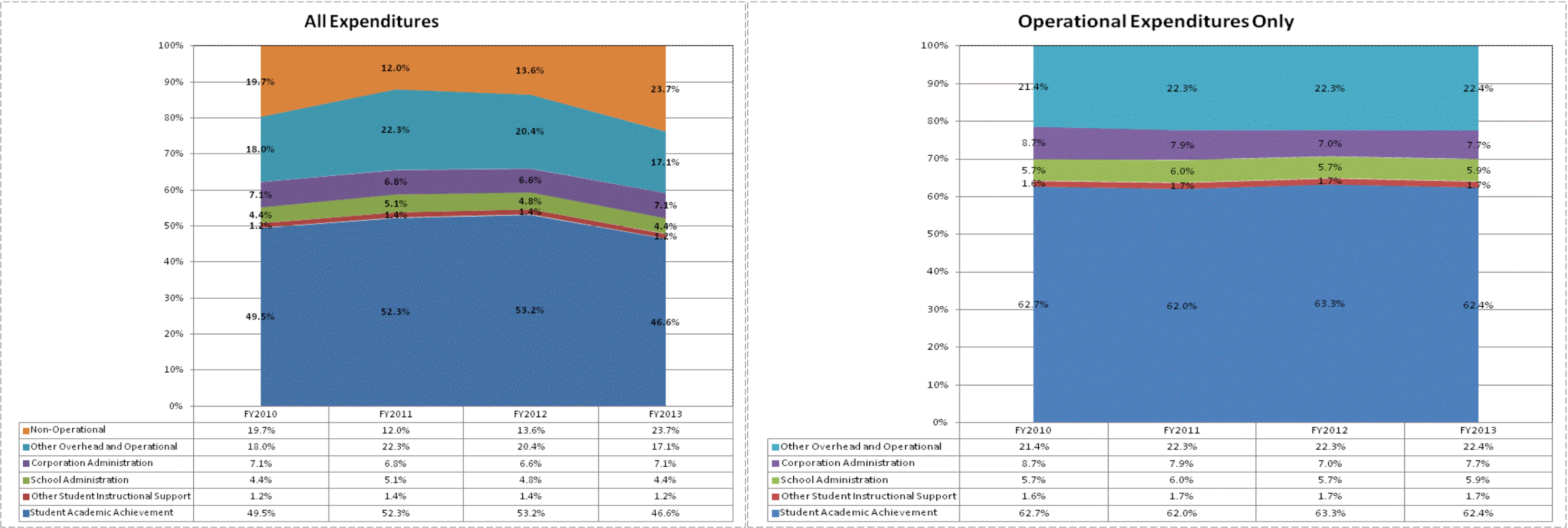


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Shenandoah School Corporation (3435)

Shenandoah School Corporation (3435)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$6,404,048	50.8%	\$6,425,554	51.2%	\$6,363,171	53.2%	\$6,476,700	46.6%
Student Instructional Support	\$917,546	7.3%	\$722,702	5.8%	\$741,677	6.2%	\$779,066	5.6%
Overhead and Operational	\$2,919,803	23.1%	\$3,422,474	27.3%	\$3,239,527	27.1%	\$3,355,905	24.1%
Nonoperational	\$2,375,908	18.8%	\$1,974,045	15.7%	\$1,621,745	13.6%	\$3,300,912	23.7%
Grand Total	\$12,617,304		\$12,544,776		\$11,966,120		\$13,912,584	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	58.0%	57.0%	59.4%	52.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Shenandoah School Corporation (3435)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$27,297	\$240,281	\$246,759	N/A	> 500%	3%
11100 Regular Programs; Elementary	\$1,358,799	\$1,997,387	\$2,069,734	\$2,185,108	61%	9%	6%
11200 Regular Programs; Middle/Junior High	\$772,790	\$1,204,079	\$1,052,376	\$1,104,899	43%	-8%	5%
11300 Regular Programs; High School	\$943,674	\$1,476,300	\$1,349,754	\$1,372,824	45%	-7%	2%
11420 Vocational Education; Agriculture B	\$118,646	\$122,267	\$85,394	\$80,862	-32%	-34%	-5%
11450 Vocational Education; Consumer and Homemaking	\$82,705	\$101,470	\$83,099	\$83,727	1%	-17%	1%
12110 Gifted And Talented; Gifted and Talented	\$13,358	\$34,364	\$33,192	\$22,987	72%	-33%	-31%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$169,122	\$190,089	N/A	N/A	12%
12340 Physical Impairment; Hearing Impairment	\$0	\$1,651	\$0	\$0	N/A	-100%	N/A
12350 Physical Impairment; Homebound	\$310	\$8,278	\$4,503	\$2,928	> 500%	-65%	-35%
12510 Culturally Different; Communication Disorders	\$35,837	\$42,125	\$54,356	\$55,358	54%	31%	2%
12610 Learning Disability	\$0	\$0	\$37,648	\$43,363	N/A	N/A	15%
12810 Special Education Preschool	\$0	\$0	\$0	\$33,665	N/A	N/A	N/A
12900 Other Special Programs	\$9,369	\$11,178	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$0	\$3,432	\$0	\$0	N/A	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$0	\$6,547	\$0	\$0	N/A	-100%	N/A
14300 Summer School Programs; High School	\$24,280	\$26,914	\$14,037	\$17,478	-28%	-35%	25%
16100 Remediation Testing	\$48,734	\$47,019	\$22,204	\$21,444	-56%	-54%	-3%
16200 Preventive Remediation	\$1,252	\$6,910	\$4,797	\$3,004	140%	-57%	-37%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$101,594	\$120,464	\$85,668	\$127,342	25%	6%	49%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$761,410	\$834,038	\$668,795	\$609,034	-20%	-27%	-9%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$16,366	N/A	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$49,803	\$5,637	\$998	\$0	-100%	-100%	-100%
22130 Improvement of Instruction; Instructional Staff Training	\$4,670	\$23,086	\$33,762	\$44,647	> 500%	93%	32%
22210 Library/Media Services; Service Area Direction	\$128,081	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$17,172	\$115,615	\$120,834	\$116,009	> 500%	0%	-4%
22230 Library/Media Services; Audiovisual	\$4,295	\$1,044	\$680	\$0	-100%	-100%	-100%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$29,453	\$0	\$32,768	\$15,648	-47%	N/A	-52%
22360 Instruction, Related Technology; Network Support	\$0	\$4,213	\$6,219	\$0	N/A	-100%	-100%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$124,128	\$201,794	\$191,941	\$83,160	-33%	-59%	-57%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$25	\$2,445	\$1,011	\$0	-100%	-100%	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$208,904	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,839,288	\$6,425,554	\$6,363,171	\$6,476,700	34%	1%	2%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$0	\$29,288	\$30,391	\$31,526	N/A	8%	4%
21210 Guidance Services; Service Area Direction	\$119,081	\$73,904	\$85,225	\$85,946	-28%	16%	1%
21340 Health Services; Nurse Services	\$39,953	\$50,326	\$50,021	\$53,146	33%	6%	6%
21390 Health Services; Other Health Services	\$1,105	\$1,639	\$680	\$532	-52%	-68%	-22%
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$472,556	\$567,545	\$573,551	\$601,851	27%	6%	5%
24900 Other Support Services, School Administration	\$0	\$0	\$1,809	\$6,066	N/A	N/A	235%
Student Instructional Support Total	\$632,694	\$722,702	\$741,677	\$779,066	23%	8%	5%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$10,000	\$10,765	\$5,383	\$16,148	61%	50%	200%
23150 Board of Education; Legal Services	\$10,579	\$11,003	\$6,124	\$15,907	50%	45%	160%
23160 Board of Education; Promotion Expenses	\$1,793	\$0	\$0	\$0	-100%	N/A	N/A
23210 Executive Administration; Office of The Superintendent	\$241,790	\$793,532	\$661,145	\$727,665	201%	-8%	10%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Shenandoah School Corporation (3435)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
23230 Executive Administration; Staff Relations and Negotiations	\$188	\$0	\$0	\$0	-100%	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$3,405	\$5,350	\$4,112	\$3,074	-10%	-43%	-25%
25180 Fiscal Services; Property Accounting	\$0	\$1,955	\$991	\$0	N/A	-100%	-100%
25191 Other Fiscal Services; Refund of Revenue	\$1,498	\$2,924	\$1,192	\$440	-71%	-85%	-63%
25192 Other Fiscal Services; Petty Cash	\$0	\$150	\$0	\$0	N/A	-100%	N/A
25193 Other Fiscal Services; Printed Forms	\$0	\$229	\$4,592	\$9,961	N/A	> 500%	117%
25195 Other Fiscal Services; Bank Account Service Charge	\$67	\$92	\$6,423	\$9,463	> 500%	> 500%	47%
25196 Other Fiscal Services; Cash Change	\$380	\$808	\$575	\$520	37%	-36%	-10%
25199 Other Fiscal Services; Other	\$0	\$1,309	\$170	\$100	N/A	-92%	-41%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$84,326	\$10,062	\$0	\$0	-100%	-100%	N/A
25300 Printing, Publishing, and Duplicating Services	\$0	\$12,178	\$13,724	\$9,908	N/A	-19%	-28%
25750 Personnel Services; Health Services	\$320	\$137	\$0	\$140	-56%	2%	N/A
25840 Administrative Technology Services; Systems Operations	\$0	\$13,320	\$41,625	\$121,955	N/A	> 500%	193%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$758	\$47,608	\$66,196	N/A	> 500%	39%
25890 Other Technology Services	\$0	\$17,276	\$0	\$750	N/A	-96%	N/A
25990 Other Support Services, Central	\$4,738	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$30,680	\$85,649	\$91,452	\$103,580	238%	21%	13%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$701,775	\$943,435	\$743,250	\$768,640	10%	-19%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$46,891	\$56,683	\$52,947	\$36,825	-21%	-35%	-30%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$123,296	\$89	\$18,635	\$0	-100%	-100%	-100%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,368	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,265	\$1,304	\$3,337	\$124	-90%	-90%	-96%
26700 Operation and Maintenance of Plant Services; Insurance	\$134,470	\$75,441	\$77,328	\$100,279	-25%	33%	30%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$1,047	\$3,970	\$2,335	\$4,733	352%	19%	103%
27010 Student Transportation; Service Area Direction	\$36,518	\$0	\$38,029	\$46,254	27%	N/A	22%
27100 Student Transportation; Vehicle Operation	\$112,406	\$173,921	\$225,306	\$211,592	88%	22%	-6%
27200 Student Transportation; Monitoring Services	\$22,993	\$35,227	\$42,791	\$33,118	44%	-6%	-23%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$66,656	\$89,993	\$133,145	\$134,893	102%	50%	1%
27400 Student Transportation; Purchase of School Buses	\$69,739	\$179,751	\$158,124	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$4,185	\$0	\$19,406	\$18,980	353%	N/A	-2%
27700 Student Transportation; Contracted Transportation Services	\$500,632	\$418,832	\$311,756	\$312,562	-38%	-25%	0%
27900 Student Transportation; Other Student Transportation Services	\$3,691	\$16,645	\$13,278	\$13,147	256%	-21%	-1%
27910 Student Transportation; Bus Driver Training	\$0	\$1,603	\$1,608	\$1,801	N/A	12%	12%
31100 Food Services Operations; Service Area Direction	\$0	\$29,286	\$31,087	\$31,666	N/A	8%	2%
31200 Food Services Operations; Food Preparation and Dispensing	\$154,383	\$173,488	\$220,055	\$270,376	75%	56%	23%
31400 Food Services Operations; Food Purchases	\$201,732	\$246,982	\$260,735	\$271,254	34%	10%	4%
31900 Other Food Services	\$25,513	\$8,327	\$1,263	\$13,853	-46%	66%	> 500%
Overhead and Operational Total	\$2,598,322	\$3,422,474	\$3,239,527	\$3,355,905	29%	-2%	4%
Nonoperational							
33200 Community Recreation	\$900	\$1,200	\$1,200	\$1,200	33%	0%	0%
33400 Athletic Coaches	\$135,953	\$155,083	\$152,287	\$156,659	15%	1%	3%
33990 Other Community Services; Other	\$224	\$200	\$0	\$100	-55%	-50%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$0	\$31,057	N/A	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
45100 Building Acquisition, Construction and Improvements	\$188,586	\$0	\$119,590	\$1,381,345	> 500%	N/A	> 500%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$125,000	\$250,000	\$502,698	N/A	302%	101%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$20,266	\$2,580	\$21,948	\$0	-100%	-100%	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$14,916	\$16,115	\$7,410	\$0	-100%	-100%	-100%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$0	N/A	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$155,545	\$134,434	\$155,370	\$160,331	3%	19%	3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Shenandoah School Corporation (3435)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$1,959	\$0	\$0	\$20,660	> 500%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$160,000	\$1,155,000	\$625,000	\$535,000	234%	-54%	-14%
52100 Debt Services; Interest on Debt; Bonds	\$191,010	\$280,894	\$230,646	\$464,053	143%	65%	101%
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$7,692	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,435,891	\$0	\$0	\$0	-100%	N/A	N/A
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$23,540	\$17,856	\$18,095	N/A	-23%	1%
54200 Common School Fund; Principal	\$0	\$80,000	\$38,438	\$0	N/A	-100%	-100%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$2,000	\$29,714	N/A	N/A	> 500%
Nonoperational Total	\$2,312,941	\$1,974,045	\$1,621,745	\$3,300,912	43%	67%	104%
Prorated By Fund							
26491 2007 Account Code - PERF	\$59,780	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$357,897	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,485,183	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$331,200	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,234,060	\$0	\$0	\$0	N/A	N/A	N/A